

Company Registration No 04298443 (England and Wales)

**SPECIAL INTEREST MODEL BOOKS LIMITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2012**

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28/09/2013

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COMPANIES HOUSE

# SPECIAL INTEREST MODEL BOOKS LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 31 DECEMBER 2012

	Notes	2012 £	£	2011 £	£
<b>Current assets</b>					
Stocks		114,171		78,036	
Debtors		74,404		92,178	
Investments		-		110,093	
Cash at bank and in hand		505,887		314,240	
		<u>694,462</u>		<u>594,547</u>	
<b>Creditors, amounts falling due within one year</b>		<u>(63,684)</u>		<u>(60,881)</u>	
<b>Total assets less current liabilities</b>			630,778		533,666
<b>Creditors amounts falling due after more than one year</b>			(85)		(85)
			<u>630,693</u>		<u>533,581</u>
<b>Capital and reserves</b>					
Called up share capital	2		1		1
Profit and loss account			630,692		533,580
<b>Shareholders' funds</b>			<u>630,693</u>		<u>533,581</u>

For the financial year ended 31 December 2012 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

### Director's responsibilities

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476,
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

Approved by the Board for issue on 26.09.2013



Mr C Lloyd  
Director

Company Registration No 04298443

# SPECIAL INTEREST MODEL BOOKS LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated)

#### 1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts. The principle income stream relates to the provision of book publishing services. Income is recognised at fair value and is accrued on a daily basis.

#### 1.4 Investments

Investments are initially recognised at cost.

At the end of each financial year the carrying value of the investments are revalued to include the asset in the balance sheet at its market value. Any gains or losses arising from this revaluation are charged or credited to the profit and loss account in the year in which they arise.

#### 1.5 Stock

Stocks are valued at the lower of cost and net realisable value. All author advances are written off in the year of publication and no amount is attributable to these in valuing the remaining stock.

#### 1.6 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

#### 1.7 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

### 2 Share capital

	2012	2011
	£	£
<b>Allotted, called up and fully paid</b>		
1 ordinary shares of £1 each	1	1
	<u>1</u>	<u>1</u>